

Wisconsin Apportionment Data

Attach to Wisconsin Form 3, 3S, 4, 4T, or 5S

2005*Read instructions before filling in this form*

Name

Federal Employer ID Number

Part I Nonapportionable Income (Loss) (Income (loss) from rentals, royalties, or sales of nonbusiness tangible property)

		(a) Wisconsin	(b) Total Company
1	Rents and royalties from nonbusiness tangible property . .	1	
2	Expenses related to income on line 1	2	
3	Subtract line 2 from line 1	3	
4	Profits (losses) from disposal of nonbusiness property . .	4	
5	Add lines 3 and 4. This is net nonapportionable income (loss)	5	

Part II Apportionment Percentage (Except for air carriers, motor carriers, railroads, sleeping car companies, pipeline companies, and finance companies)

Check box if applicable and use the factor weights indicated:

A ☐ Public utility (other than a telecommunications company): Property 0.3333; payroll 0.3333; sales 0.3333**B** ☐ Telecommunications company: Property 0.3333; payroll 0.3333; sales 0.3333**C** ☐ Carline company: Property 0.25; payroll 0.25; sales 0.5**Property Factor**

		(a) Wisconsin		(b) Total Company	
		(i) Beginning of Year	(ii) End of Year	(i) Beginning of Year	(ii) End of Year
6	Land	6			
7	Buildings	7			
8	Furniture and fixtures	8			
9	Transportation equipment	9			
10	Machinery and other equipment	10			
11	Inventories	11			
12	Other (specify)	12			
13	Add lines 6 through 12	13			

		(a) Wisconsin	(b) Total Company
14	Separately for Wisconsin and the total company, add the amounts from line 13, columns (i) and (ii), and divide each total by 2. This is the average owned property	14	
15	Rentals paid multiplied by 8	15	
16	Add lines 14 and 15. This is the total property	16	
17	Divide line 16, column a, by line 16, column b (<i>carry to 4 decimal places</i>). This is the Wisconsin property factor . .	17	
18	Property factor weight	18	0.25
19	Multiply line 17 by line 18. This is the weighted ratio for property	19	

Payroll Factor

		(a) Wisconsin	(b) Total Company
20	Wages, salaries, and other compensation paid to employees	20	
21	Fees paid to affiliated corporations for personal services	21	
22	Add lines 20 and 21. This is the total payroll	22	
23	Divide line 22, column a, by line 22, column b (<i>carry to 4 decimal places</i>). This is the Wisconsin payroll factor	23	
24	Payroll factor weight	24	0.25
25	Multiply line 23 by line 24. This is the weighted ratio for payroll	25	

Sales Factor

		(a) Wisconsin	(b) Total Company
26	Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
a	Shipped from outside Wisconsin	26a	
b	Shipped from within Wisconsin	26b	
27	Sales of tangible personal property shipped from Wisconsin to:		
a	The federal government within Wisconsin	27a	
b	The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5	27b	
c	Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. Total _____ x 0.5	27c	
28	Double throwback sales. Total _____ x 0.5	28	
29	Total sales of tangible personal property (for column a, add lines 26 through 28)	29	
30	Gross receipts from the use of computer software if the purchaser or licensee used the software:		
a	In Wisconsin	30a	
b	In a state where the taxpayer is not taxable. Total _____ x 0.5	30b	
31	Total gross receipts from the use of computer software (for column a, add lines 30a and 30b)	31	
32	Gross receipts from services provided to a purchaser who:		
a	Received benefit in Wisconsin	32a	
b	Received benefit in a state where the taxpayer is not taxable. Total _____ x 0.5	32b	
33	Total gross receipts from services (for column a, add lines 32a and 32b)	33	
34	Other apportionable gross receipts	34	
35	Add lines 29, 31, 33, and 34 for each column. This is the total sales	35	
36	Divide line 35, column a, by line 35, column b (<i>carry to 4 decimal places</i>). This is the Wisconsin sales factor	36	
37	Sales factor weight	37	0.5
38	Multiply line 36 by line 37. This is the weighted ratio for sales	38	
39	Add lines 19, 25, and 38. This is the Wisconsin percentage	39	